

Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Cancel)
2. (Currently Amended) ~~A~~The method of manufacturing a magnetoresistive device according to claim ~~1~~3, wherein an etchant containing at least one of acid and alkali is used in the wet etching.
3. (Currently Amended) A method of manufacturing a magnetoresistive device, according to ~~claim 1~~, wherein the step of comprising the steps of:
_____ forming a magnetoresistive film on a base, the magnetoresistive film includes a step of forming including a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer in order on the base layer;
_____ mechanically polishing an end face of the magnetoresistive film; and
_____ performing wet etching on the mechanically polished end face of the magnetoresistive film.
4. (Currently Amended) ~~A~~The method of manufacturing a magnetoresistive device according to claim ~~1~~3, further comprising a step of forming a current path for passing a current in a direction perpendicular to an extending surface of the magnetoresistive film.
5. (Cancel)
6. (Currently Amended) ~~A~~The method of manufacturing a thin film magnetic head according to claim ~~5~~7, wherein an etchant containing at least one of acid and alkali is used in the wet etching.
7. (Currently Amended) A method of manufacturing a thin film magnetic head according to ~~claim 5~~, wherein the step of comprising the steps of:

_____ forming a reproducing head having a magnetoresistive film on a base, the magnetoresistive film includes a step of forming including a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer in order on a base layer;

_____ mechanically polishing an end face of the magnetoresistive film; and
_____ performing wet etching on the mechanically polished end face of the magnetoresistive film.

8. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim ~~5~~7, wherein the step of forming the reproducing head includes a step of forming a current path for passing a current in a direction perpendicular to an extending surface of the magnetoresistive film.

9. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim ~~5~~7, further comprising a step of forming a recording head on the base before the step of mechanically polishing the end face.

10. (Cancel)

11. (Currently Amended) ~~A~~ The method of manufacturing a head assembly according to claim ~~10~~12, wherein an etchant containing at least one of acid and alkali is used in the wet etching.

12. (Currently Amended) A method of manufacturing a head assembly, ~~according to claim 10, wherein the step of forming comprising the steps of:~~

_____ forming a slider having a reproducing head; and
_____ mounting the slider on a slider suspension, wherein the step of forming the slider comprises the steps of:

_____ forming a reproducing head having a magnetoresistive film on a base, the magnetoresistive film includes a step of forming including a first ferromagnetic layer, a tunnel barrier layer, and a second ferromagnetic layer in order on the base layer;

mechanically polishing an end face of the magnetoresistive film; and
performing wet etching on the mechanically polished end face of the
magnetoresistive film.

13. (Currently Amended) ~~A~~ The method of manufacturing a head assembly according to claim ~~10~~12, wherein the step of forming the reproducing head includes a step of forming a current path for passing a current in a direction perpendicular to an extending surface of the magnetoresistive film.

14. (Currently Amended) ~~A~~ The method of manufacturing a head assembly according to claim ~~10~~12, further comprising a step of forming a recording head on the base before the step of mechanically polishing the end face.